

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

In re:	X	
	:	
HELEN M. SHIFFLER,	:	Chapter 13
	:	
Debtor.	:	Case No. 23-10625 (MDC)
	:	
	X	

**STIPULATION AND ORDER REGARDING
THE CITY OF PHILADELPHIA'S PROOF OF CLAIM NO. 8-2**

Helen M. Shiffler (the "Debtor") and the City of Philadelphia (the "City") hereby agree to this Stipulation and Order regarding the City's proof of claim no. 7-1.

WHEREAS, the Debtor commenced the above-captioned bankruptcy case on March 3, 2023;

WHEREAS, on August 9, 2023, the City filed a proof of claim in the amount of Twenty-Thousand Six Hundred Eleven Dollars (\$20,611.00) (the "Claim");

WHEREAS, the Claim includes judgments for non-filed business taxes (CE-08-02-73-2546, CE-08-03-73-0312, CE-08-04-74-0108 and CE-08-09-74-0324,) totaling Twenty Thousand Three Hundred Forty-Three Dollars (\$20,343.00) (the "Judgments");

WHEREAS, after the Judgments were entered, the Debtor filed the missing tax returns;

NOW, THEREFORE, in consideration of the background set forth above and the terms and conditions of this Stipulation as more fully set forth below, the Debtor and the City (collectively referred to as the "Parties") agree to be bound and do hereby stipulate as follows:

1. The Parties agree the Judgments shall be reduced to Two Thousand Three Hundred Forty-Three Dollars (\$2,343.00);

2. Within ten (10) days of this Stipulation receiving approval by this Honorable Court, the City shall amend the Claim to reflect the adjustments noted in paragraph 1 (the "Amended Claim").

3. Within ten (10) days of the City filing its Amended Claim, the Debtor shall amend his Plan to provide for payment in full of the City's Amended Claim, including post-petition interest.

4. The terms of this Stipulation shall not be binding upon the City should this case be dismissed or converted to a case under Chapter 7 of the Bankruptcy Code.


Respectfully submitted.

Date: 10/9/23


Bradly E. Allen, Esq.
For the Debtor



Date: 10/10/2023



Megan K. Harper, Esq.
Senior Attorney
For the City of Philadelphia

Trustee has no objection to the Stipulation terms, without prejudice to any of our rights and remedies:

Date: November 11, 2023

/s/ LeeAne O. Huggins
Kenneth E. West, Esq
Chapter 13 Standing Trustee

AND NOW, this 14th day of November, 2023, upon consideration of the Stipulation between Cynthia L. Rabb and the City of Philadelphia, it is hereby ORDERED that the Stipulation is approved.


MAGDELINE D. COLEMAN
U.S. BANKRUPTCY JUDGE